

§ 46.93

Appropriate TTB officer. An officer or employee of the Alcohol and Tobacco Tax and Trade Bureau (TTB) authorized to perform any functions relating to the administration or enforcement of this part by TTB Order 1135.46, Delegation of the Administrator's Authorities in 27 CFR Part 46, Miscellaneous Regulations Relating to Tobacco Products and Cigarette Papers and Tubes.

CFR. The Code of Federal Regulations.

Cigarette paper. Paper, or any other material except tobacco, prepared for use as a cigarette wrapper.

Cigarette tube. Cigarette paper made into a hollow cylinder for use in making cigarettes.

Export warehouse. A bonded internal revenue warehouse for the storage of tobacco products and cigarette papers and tubes, upon which the internal revenue tax has not been paid, for subsequent shipment to a foreign country, Puerto Rico, the Virgin Islands, or a possession of the United States, or for consumption beyond the jurisdiction of the internal revenue laws of the United States.

Export warehouse proprietor. Any person who operates an export warehouse.

Manufacturer of cigarette papers and tubes. Any person who manufactures cigarette paper, or makes up cigarette paper into tubes, except for his own personal use or consumption.

Manufacturer of tobacco products. Any person who manufactures tobacco products.

Person. An individual, a trust, estate, partnership, association or other unincorporated organization, fiduciary, company, or corporation, or the District of Columbia, a State, or a political subdivision thereof (including a city, county, or other municipality).

Special tax. The special (occupational) tax on manufacturers of tobacco products, manufacturers of cigarette papers and tubes, and export warehouse proprietors, imposed by 26 U.S.C. 5731.

Tax year. The period from July 1 of one calendar year through June 30 of the following calendar year.

This chapter. Chapter I of title 27 of the Code of Federal Regulations.

27 CFR Ch. I (4–1–13 Edition)

Tobacco products. Cigars, cigarettes, smokeless tobacco, pipe tobacco, and roll-your-own tobacco.

U.S.C. The United States Code.

§ 46.93 Multiple businesses of same ownership and location.

(a) Where more than one type of taxable business is conducted by the same person at the same place, special tax for each business must be paid at the rates prescribed for each.

(b) Where the same type of taxable business is conducted by the same person in different areas of the same premises, only one special tax payment is required.

(26 U.S.C. 5733)

§ 46.94 Relation to State and municipal law.

(a) *General.* The payment of special (occupational) tax does not exempt any person from any penalty or punishment provided by the laws of any State for carrying on any trade or business within that State, nor does it authorize the commencement or continuance of any trade or business contrary to State law or in places prohibited by county or municipal law. Payment of this tax does not prohibit any State from placing an additional duty or tax on the same trade or business, for State or other purposes.

(b) *Special tax stamps.* TTB officers are without authority to refuse to issue a special tax stamp to a person engaged in business in violation of State law. The stamp is not a Federal permit or license, but is merely a receipt for the tax. The stamp affords the holder no protection against prosecution for violation of State law.

(26 U.S.C. 5734)

§ 46.95 Liability of partners.

Any number of persons carrying on one business in partnership at any one place during any tax year are required to pay only one special tax.

(26 U.S.C. 5733)